



GREGORY J. SMITH
SAN DIEGO COUNTY ASSESSOR / RECORDER / CLERK
9225 CLAIREMONT MESA BLVD., SAN DIEGO, CALIFORNIA 92123-1211
MARINE AND AVIATION
858/505-6200 * FAX 858/505-6266
www.sdarcc.com

2006

HISTORICAL AIRCRAFT EXEMPTION

Our records indicate that your Aircraft may qualify for the **"Historical Aircraft Exemption"** for 2006.

If this is the first time filing, you must submit a \$35.00 one-time only fee with the initial application for each aircraft. Please make check or money order payable to *Gregory J. Smith, County Assessor*.

Complete both sides of the enclosed claim form for the 2006 assessment year. To be considered for a full exemption, return the form to this office by February 15, 2006 for review. **For first time filings, please include your check with the application.**

If you have previously been granted this exemption, you must indicate the exact dates the aircraft was displayed in 2005 on the back of form BOE-260-B and submit the required certificates of attendance for the 12 events you attended. The aircraft must be available for display during the entire posted hours of the show. You must sign the application, indicating that all information is accurate. ***Please note: An affidavit signed before a notary or representative of the Assessor's Office is no longer required.***

REQUIRED CERTIFICATES OF ATTENDANCE AT A SHOW / DISPLAY

Revenue and Taxation Code section 220.5 has been amended to require that certificates of attendance be attached to claims submitted for the Historical Aircraft Exemption. The law requires that for each of the 12 display days that you attended during the calendar year of 2005 you are required to obtain a *"Certificate of Attendance"*, and submit these certificates to the Assessor's Office with your 2006 filing. You must meet the following requirements to fulfill your obligations for Historical Exemption:

1. Your aircraft must be displayed at 12 advertised public events during the previous calendar year.
2. You must have your aircraft on display during the entire display period.

Enclosed you will find a form you may choose to use for calendar year 2006. You may copy the form as many times as needed and carry it with you to shows/displays. If you have a section completed by each show/display operator for each event you participate in, you can then submit the form with your 2006 application.

LATE FILING FOR THE HISTORICAL AIRCRAFT EXEMPTION

SB1059 also added Revenue and Taxation Code section 276.5, which allows for a partial exemption for a late filing. Under the new law, if you file your Historical Aircraft Exemption application by February 15 and meet the qualifications, you will receive a full exemption. If you file your application between February 16 and August 1, you will receive an 80% exemption of the full value of your aircraft.

SHOW / DISPLAY INFORMATION

The following websites list some available displays and events for aircraft, however, you are not limited to only those displays. Similar information is available in *Plane News*. Please contact the display/event coordinator to confirm dates and times.

<http://www.sdcounty.ca.gov/dpw/airports/airevents.html>

<http://www.sdcounty.ca.gov/dpw/airports/aircalndr.htm>

Thank you for your cooperation. If you have any questions regarding this exemption, please contact the Marine and Aviation Section of the Assessor's Office at 858/505-6200.

GREGORY J. SMITH
COUNTY ASSESSOR / RECORDER / CLERK